R E P O R T R E S U M E S

ED 011 125 EA 000 001

A STUDY OF THE EXISTING PRACTICES OF SELECTED COLLEGES AND UNIVERSITIES RELATING TO ACADEMIC RANKING OF ACCOUNTING TEACHING STAFF.

BY- CHAPMAN, LOWELL
FERRIS STATE COLL., BIG RAPIDS, MICH.

PUB DATE 66

EDRS PRICE MF-$0.18 HC-$2.76 69P.

DESCRIPTORS- *ACADEMIC RANK (PROFESSIONAL), *ACCOUNTANTS, *PROFESSORS, *TEACHERS, DOCTORAL DEGREES, MASTERS DEGREES, BACHELORS DEGREES, TEACHER EXPERIENCE, *CERTIFIED PUBLIC ACCOUNTANTS, BUSINESS EDUCATION, QUESTIONNAIRES, SURVEYS, COMPARATIVE ANALYSIS, TABLES (DATA), BIG RAPIDS

A 90 PERCENT RESPONSE FROM 143 RANDOMLY SELECTED COLLEGES AND UNIVERSITIES SHOWED A HIGH DEGREE OF CONSISTENCY IN THEIR ACADEMIC RANKING OF THE ACCOUNTING TEACHING STAFF. THE STUDY SOUGHT TO DETERMINE (1) THE INSTITUTIONS' POLICIES FOR ADVANCEMENT ABOVE THE RANK OF ASSISTANT PROFESSOR, AND (2) WHETHER FACTORS SUCH AS TEACHING EXPERIENCE, PUBLICATIONS, BUSINESS EXPERIENCE, AND ADVANCED GRADUATE STUDY AFFECTED RANK. THE RESULTS SHOWED THAT (1) 81.97 PERCENT OF THE INSTITUTIONS WOULD NOT PROMOTE INDIVIDUALS TO ASSOCIATE PROFESSOR WITH A BACHELOR'S DEGREE PLUS A C.P.A. CERTIFICATE, (2) 73.01 PERCENT WOULD NOT PROMOTE AN INDIVIDUAL TO ASSOCIATE PROFESSOR WITH A MASTER'S DEGREE, (3) 76.86 PERCENT WOULD PROMOTE INDIVIDUALS TO ASSOCIATE PROFESSOR OR PROFESSOR WITH A MASTER'S DEGREE PLUS A C.P.A. CERTIFICATE, (4) 64.25 PERCENT WOULD PROMOTE INDIVIDUALS TO ASSOCIATE PROFESSOR WITH A MASTER'S DEGREE PLUS 45 HOURS TOWARD A DOCTORATE, (5) LITTLE RECOGNITION IS GIVEN FOR WORK EXPERIENCE WITH ACCOUNTING FIRMS OR INDUSTRIAL OR GOVERNMENTAL UNITS, AND (6) TEACHING EXPERIENCE, PUBLICATIONS, AND ADVANCED GRADUATE STUDY INFLUENCED RANK IN THAT ORDER. MAJOR RECOMMENDATIONS WERE THAT MORE RECOGNITION BE GIVEN TO THE C.P.A. CERTIFICATE, AND MORE ADVANCEMENTS TO ASSOCIATE PROFESSOR BE GIVEN TO INDIVIDUALS WITH A MASTER'S DEGREE PLUS 45 HOURS OR A MASTER'S DEGREE PLUS A C.P.A. CERTIFICATE. (HW)

ED011125

A STUDY OF THE EXISTING PRACTICES OF SELECTED COLLEGES AND UNIVERSITIES RELATING TO ACADEMIC RANKING OF ACCOUNTING TEACHING STAFF

Dr. Lowell Chapman
Head of Accounting Department
Ferris State College
Big Rapids, Michigan

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY.

An Independent Study
At Ferris State College
1966

EA000001

TABLE OF CONTENTS

	Page
LIST OF TABLES	iv
PART I OUTLINE OF STUDY AND PRELIMINARY SURVEY	1
Statement Of The Problem	2
Evidence Of A Need For This Study	2
Method Of Investigation	3
Sources Of Data In Preliminary Survey Of Twenty Schools	4
Sources Of Data In Final Survey Of 143 Schools	4
Questionnaire	5
Catalogue Analysis	5
Results Of Preliminary Survey--Responses	5
Questionnaire Used	6
Results Of Preliminary Survey-- Ranks Held By Staff With Master's Degree	7
Chi-Square Test Of Reliability	8
Preliminary Survey-- Ranks Held By Staff Holding Master's Degree And C.P.A.	10
Preliminary Survey-- Ranks Held By Staff Holding Master's Degree Plus 45 Hours Toward Doctorate	10
Preliminary Survey-- Ranks Held By Staff With Bachelor's Degree And C.P.A. Certificate	11
Preliminary Survey-- Ranks Held By Staff With Master's Degree	12
Preliminary Survey-- Ranks Held By Staff With Master's Degree And C.P.A. Certificate	13
Preliminary Survey-- Ranks Held By Staff With Master's Degree Plus 45 Hours Toward Doctorate	14
Preliminary Survey-- Recognition Given For Work With C.P.A. Firm	15
Preliminary Survey-- Influences Which Cause Deans To Advance Staff	16
Preliminary Survey-- Interest Of Deans In Findings	18
Preliminary Survey-- Conclusions	18
Preliminary Survey-- Recommendations	19

		Page
PART II	FINAL SURVEY	20
	Schools Selected For Final Survey	20
	Schools Surveyed In Study	21
	Useful Responses	26
	American Council On Education Interested In Study	26
	Results Of Tabulation-- Ranks Held By Staff Members With Master's Degree	26
	Added Comments Of Respondents--Question I-A	28
	Ranks Held By Staff With Master's Degree And C.P.A.	28
	Reliability Results--Question I-A	27
	Ranks Held By Staff With Master's Degree And C.P.A. Question I-B	28
	Reliability Test--Question I-B	29
	Comments Of Respondents To Question I-B	30
	Ranks Obtainable By Staff Holding Master's Degree Plus 45 Hours Toward Doctorate--Question I-C	31
	Reliability Test--Question I-C	31
	Ranks Obtainable By Staff With Bachelor's Degree And C.P.A. Certificate--Question I-D-1	32, 33
	Ranks Obtainable By Staff Holding Master's Degree	32, 34
	Ranks Obtainable By Staff Holding Master's Degree And C.P.A. Certificate--Question I-D-2	34
	Test of Validity And Reliability Questions I-B And I-D-3	36
	Ranks Obtainable By Staff Holding Master's Degree Plus 45 Hours Toward Doctorate	36
	Recognition Given For Work Experience With Industrial Firms Or Governmental Units--Question I-F	41
	Reliability Test Applied--Question I-F	41
	Activities Which May Influence Deans To Raise Accounting Staff In Rank	42
	Reliability Test Applied To Questions II-A, B, C, D	43
	Additional Activities Which May Influence Deans To Raise Staff In Rank	44-51
	Interest In Study As Shown By Question III	52
PART III	SUMMARY OF FINDINGS AND CONCLUSIONS	53
	Findings Relating To Ranks Obtainable By Staff With Bachelor's Degree And C.P.A. Certificate	53
	Findings Relating To Ranks Obtainable By Staff With Master's Degree	53
	Findings Relating To Ranks Obtainable By Staff With Master's Degree And C.P.A. Certificate	53

Page

Findings Relating To Staff With Master's Degree Plus 45 Hours Toward Doctorate 54
Findings Relating To Recognition Given For Work Experience With C.P.A. Firms 54
Findings Relating To Recognition Given For Work Experience With Industrial Firms Or Governmental Units 55
Findings Relating To Activities Which May Influence Deans To Raise Accounting Staff In Rank 55
Findings Relating To Terminal Degrees 56
Findings Relating To Interest In Study 56

PART IV

Recommendations 57
Bibliography 59
Appendix I Chi-Square Table 60
Appendix II American Council On Education Report . . . 61

LIST OF TABLES

Table		Page
I.	Questionnaire Relating To Promotional Policies Of College And University Accounting Teaching Staff	6
II.	Chi-Square With Yates Correction--Question I-A	9
III.	Ranks Held By Staff With Bachelor's Degree And C.P.A. Certificate	12
IV.	Rankings Of Staff Holding Master's Degree	13
V.	Ranks Of Staff Holding Master's Degree And C.P.A. Certificate	14
VI.	Ranks Possible To Achieve By Those Having Master's Degree Plus 45 Hours Toward Doctorate	15
VII.	Comments Of Deans For Checking Question I-E	16
VIII.	Comments Of Deans Who Indicated They Would Or Would Not Give Recognition For Work Experience With An Industrial Firm Or Governmental Unit	16
IX.	Items Which Would Influence Deans To Advance Accounting Teaching Staff In Academic Rank	17
X.	Schools Surveyed In Study	21-25
XI.	Chi-Square With Yates Correction--Question I-A Opportunities For Associate Rank For Those With Master's Degree	27
XII.	Comments Added By Persons Answering "Yes" To Question I-A	28
XIII.	Chi-Square With Yates Correction--Question I-B Relating To Staff Having Master's Degree Plus C.P.A. Certificate	29
XIV.	Comments Of Respondents To Question I-B Relating To Staff Having Master's Degree And C.P.A. Certificate	30
XV.	Chi-Square With Yates Correction--Question I-C Relating To Staff Having Master's Degree Plus 45 Hours Toward Doctorate	31
XVI.	Ranks Obtainable By Staff With B.S. Degree And C.P.A. Certificate	33

Table		Page
XVII.	Ranks Obtainable By Staff With Master's Degree	34
XVIII.	Ranks Obtainable By Staff With Master's Degree And C.P.A. Certificate	35
XIX.	Ranks Obtainable By Staff With Master's Degree And 45 Hours Toward Doctorate	37
XX.	Chi-Square With Yates Correction--Question I-E; Is Credit Given For Work Experience With C.P.A. Firms? . . .	38
XXI.	Recognition Given For Field Work With C.P.A. Firms	40
XXII.	Chi-Square With Yates Correction--Question I-F; Is Credit Given For Work Experience With An Industrial Firm Or A Governmental Unit?	41
XXIII.	Activities Which Might Influence Deans To Raise Staff In Rank	42
XXIV.	Chi-Square Test Applied To Question II, A, B, C, D; Activities Which Might Influence Deans To Raise Staff In Rank	43
XXV.	Additional Comments Written On Questionnaire By Deans . . .	44-51
XXVI.	Interest Of Respondents In Results--Question III	52

A STUDY OF THE EXISTING PRACTICES OF SELECTED COLLEGES AND UNIVERSITIES RELATING TO ACADEMIC RANKING OF ACCOUNTING TEACHING STAFF

Part I Outline of Study and Preliminary Survey

This study was made possible by 130 college or university Deans of Schools of Business who answered a questionnaire sent by the writer to the Deans in an attempt to arrive at a conclusion as to what practices are being used in a selected group of colleges and universities in ranking college or university accounting teaching staff.

The writer is primarily indebted to Dr. Victor Spathelf, President of Ferris State College, for the study. Dr. Spathelf suggested the writer make the study after the researcher had remarked that in his opinion the practices at Ferris State College in ranking accounting teaching staff were not competitive to other colleges and universities for those staff members holding C.P.A. Certificates. No acknowledgment will be made to any of the participating Deans or the schools represented.

The writer discovered after sending the first questionnaires that all questionnaires answered by membership schools in the American Association of Collegiate Schools of Business might need be approved by the Standards Committee of the American Association of Collegiate Schools of Business.

Acknowledgment is made to Dean T. H. Cutler of the University of Denver for calling the regulation relative to approval of questionnaires to the writer's attention. Dean Cutler did not answer the questionnaire but did suggest the questionnaire be sent to the Standards Committee for approval.

Membership schools of the American Association of Collegiate Schools of Business were not prohibited from answering questionnaires.

The Standards Committee of the American Association of Collegiate Schools of Business was contacted and through correspondence with the individual members, it was learned that questionnaires could be submitted to member schools and that such schools could answer and return the questionnaire without any violation of any of the regulations of the Association.

It is the understanding of the writer that a questionnaire approved by the Standards Committee of the Association, when submitted to member schools, imposes an obligation on the member schools receiving such a questionnaire to answer and return the questionnaire.

A questionnaire not approved by the Standards Committee imposes no such obligation upon member schools. Member schools may answer and return the questionnaire without violating any of the rules of the Association.

Questionnaires were not sent to all the member schools of the American Association of Collegiate Schools of Business; however, many of the schools receiving the questionnaires do have membership in this organization.

Statement of the Problem.

It is the purpose of this study to survey and analyze the existing needs and practices relating to the ranking of college and university accounting teaching staff. The elements of the problem are:

1. To determine ranks held by college and university accounting teaching staff with less than a doctoral degree.
2. To determine what academic rank was held by those accounting teaching staff with a C.P.A. Certificate but not having completed a doctoral degree.
3. To determine those criteria used by Deans of Schools of Business in promoting accounting teaching staff.
4. More specifically to determine whether the practices in ranking accounting staff at Ferris State College are comparative and competitive to those of other colleges and universities surveyed.

Evidence of a Need for This Study.

The following statement is taken from the constitution and bylaws of Standards for Accreditation of the American Association of Collegiate Schools of Business, page 12.

> "The Master's Degree in economics or business together with the Certified Accountant Certificate will be considered terminal for the teaching of accounting."

Interpreting the meaning of such a recommendation as the above is difficult. While this regulation mentions the Master's Degree in economics or business, no mention is made of the major in business being concentrated in accounting. Many would question how much a Master's Degree in economics, marketing, retailing, personnel management, etc., could contribute to more effective teaching of accounting. While many schools seem to insist that the Master's Degree must be an M.B.A., yet they do not seem to specify that there be any subject matter concentration. Few schools mention a Master's Degree geared primarily to better teaching methodology; however, some would perhaps argue that teaching is a profession and that a Masters in Education with advanced accounting courses taken along with the education courses could make for a more effective accounting teacher.

There is much evidence in reviewing college and university catalogues that many persons holding a Master's Degree and a C.P.A. Certificate do hold the academic rank of Associate Professor or Professor. The writer knows that hiring policies at some schools presently prevent the elevating of accounting staff to ranks above that of Assistant Professor unless the staff member holds a doctoral degree.

With such diversity in ranking policies, one might wonder whether it would be possible today for many of the persons holding Associate and Professoral ranks to obtain those ranks under the present promotional policies at their schools.

Arbitrary ranking policies at one school which may be considerably at variance with policies of other schools may lead to poor staff teaching morale. Any study which could lead to more uniformity in ranking policies among the various schools would appear to be valuable.

Method of Investigation.

A research method was desired and attempted for this study. The transition from an ordinary to a scientific attitude of mind coincides with ceasing to take certain things for granted and assuming a critical or inquiring and testing attitude.

It was believed that the normative survey method used in this study might yield valuable evidence of practices and opinions concerning the ranking of college and university accounting teaching staff. Perhaps this approach was the only practical means by which this information could be obtained.

Sources of Data in Preliminary Survey of Twenty Schools

A questionnaire was developed to be sent to:

1. Deans of Collegiate Schools of Business selected, somewhat, at random.
2. School representation was made by examining college catalogues to discover accounting teaching staff holding the rank of Associate Professor or Professor with the academic background of less than but that of a Doctoral Degree and also holding the C.P.A. Certificate.
3. Schools selected were from states bordering the Atlantic Ocean on the East, the Rocky Mountains on the West, the Gulf of Mexico on the South, and Canada on the North. Schools selected in the random sample had 70 per cent representation in the American Association of Collegiate Schools of Business.
4. The above applied to a preliminary survey.

Sources of Data in Final Survey of 143 Schools

The schools were selected on something of a random basis. The writer reviewed all the catalogues in the Ferris State College Library to make up a list of schools in the United States which were attempting to offer a major in accounting.

If schools offered such courses as C.P.A. Reviews, Auditing, Federal Taxation, Advanced Accounting, and listed a major in accounting, it seemed apparent that the schools were attempting to offer an accounting major.

The final list of schools included in the survey were from all of the fifty states of our nation and included the following categories:

1. Major state universities
2. Major private universities
3. State colleges
4. Private and public liberal arts colleges which offer an accounting major in their Business Department

Questionnaires.

The questionnaire survey would appear to be a logical approach as a method of investigation. The chief objection to the questionnaire survey as a method of obtaining information has seemed to lie in the fact that not enough is known about those individuals or institutions failing to respond to the mailed solicitation. That is to say, not enough is known about the reasons for their not responding. It is felt this objection has been largely overcome in this study because certain facts were known about all people and institutions solicited.

Catalogue Analysis.

An analysis of college catalogues was used; however, catalogues do not necessariy indicate additional work taken beyond the last degree completed. A catalogue may show a staff member holding a Master's Degree but the individual may be only a few weeks away from completing a Doctoral Degree.

The writer believes that although many college accounting teaching staff hold higher rank with less than a Doctoral Degree those same people might not be able to acquire the same rank today under present diring policies at the colleges and universities.

RESULTS OF THE PRELIMINARY SURVEY

Responses.

While questionnaires were sent to twenty Deans of Schools of Business, eighteen or 90 per cent of those being surveyed by the preliminary study, responded. All of the eighteen responses came as a result of the first and only questionnaire sent. No follow-up was made. A 90 per cent response to this questionnaire is considered excellent. For content of questionnaire, see Table I to follow.

TABLE I

QUESTIONNAIRE RELATING TO PROMOTIONAL POLICIES
OF COLLEGE AND UNIVERSITY ACCOUNTING TEACHING STAFF MEMBERS

I. Under your present employment policies:

A. Is it possible for an accounting staff member to be elevated to the rank of an Associate Professor if the staff member's maximum academic training is a Master's Degree? Yes _____ No _____

B. Is it possible for an accounting staff member to be raised to the rank of an Associate Professor if the maximum training is a Master's Degree and a C.P.A. Certificate? Yes _____ No _____

C. If a staff member has a Master's Degree plus 45 semester hours toward the doctorate, is it possible to achieve the rank of Associate Professor? Yes _____ No _____

D. Will you indicate the highest academic rank possible for an accounting teaching staff member to achieve with the following background:

1. Bachelor's Degree and C.P.A. Certificate _____

2. Master's Degree _____

3. Master's Degree and C.P.A. Certificate _____

4. Master's Degree plus 45 hours toward the doctorate _____

E. Is any recognition given for accounting work in the field with a Certified Public Accounting firm? Yes _____ No _____

F. Is any recognition given for accounting work in the field with an industrial firm or a governmental unit? Yes _____ No _____

II. Check those items below which will influence you to raise an accounting teacher in rank:

A. Excellent teaching _____
B. Excellent publications _____
C. Excellent business experience _____
D. Advanced graduate study _____
E. Please add any other comments _____

_____

_____

III. Would you like to have a summary of these findings? Yes _____ No _____

Name _____

School _____

_____

Results of Tabulation

Ranks Held By Staff With Master's Degree

Question I-A. Under your present employment policies: Is it possible for an accounting staff member to be elevated to the rank of an Associate Professor if the staff member's maximum academic training is a Master's Degree? Yes ____ No ____

Fifteen of the 18 responses gave answers to Question I-A as indicated above.

One of the schools answering "Yes" to this question was a large Mid-Western University with a national reputation in accounting on both graduate and undergraduate level. While the respondent indicated a staff member could be elevated to the Professoral rank with even a Bachelor's Degree, the respondent stated that the chances of a staff member being elevated to such a rank under present hiring policies were not good. The respondent indicated that during the last six years no person had been hired on a permanent basis in accounting with less than both the C.P.A. and Doctoral Degree. While this respondent answered "Yes", he really in effect, should have answered "No".

A State University in the Mid-West indicated it would be difficult to advance to higher levels without a Doctoral Degree and said the Master's and C.P.A. Certificate seemed to be a minimum requirement. This letter stated the school policies but the questionnaire was not returned.

A large Eastern State University indicated that all accounting faculty hired since 1953 have Doctoral Degrees. They have two members on their staff who hold neither a Doctoral Degree nor C.P.A. Certificate, but both hold Master's Degrees. One is an Associate Professor; the other, an Assistant.

The following comments were written by the various respondents in addition to checking Yes or No. Numbers on the left indicate a number assigned to the questionnaire from which the statement has been taken.

4. However, not likely. Conceivable any faculty member can receive any rank

with only the barest of academic trappings, namely the Bachelor's Degree, but under the hiring standards we have consistently adhered to, this would be unlikely.

Except in certain skill areas, we hire only the holders of the Doctoral Degree. Initial appointments are usually made at the Assistant Professor level except, of course, if the person hired has previous experience that warrants a higher rank. To my recall, during the past six years we have hired no accounting personnel on a permanent basis who did not have both the doctorate and the C.P.A. Certificate. Most of those hired were at the Assistant Professor level, fresh doctorates who just received their degrees.

8. Our policy in the College of Business Administration is to require our faculty to earn their Doctoral Degrees within three years of being appointed to our staff. Doctorate and C.P.A. required of accounting staff for tenure.

9. No experience with this (Answer was No!)

11. Yes, only in very rare cases where individual has achieved national recognition in the profession.

Results: The results seem to be fairly conclusive. A staff member with a mere Master's Degree could not be elevated to the rank of an Associate Professor at 80 per cent of the schools while 20 per cent of the schools might advance such a staff member to the rank of Associate Professor.

Chi-Square Test of Reliability.

To test the reliability of the Yes and No answers, the Chi-Square was used. The Chi-Square test was used but only Yes and No answers were considered even if a respondent suggested a third answer such as "__?__". Only Yes and No answers were suggested in the questionnaire. A third element which had not been suggested in the questionnaire might be compared to a write-in candidate on a ballot and that third eleme[illegible]ight be expected to receive fewer votes than the two answers already suggeste[illegible] A write-i[illegible]te which would perhaps tend to drop greatly below the expected frequency

would increase the reliability of the results in figures but might decrease the reliability of the final results.

To apply the Chi-Square to Yes and No answers only involves a Chi-Square Table with one degree of freedom. When the number of degrees of freedom is one, Kelley indicates there is a need for the Yates correction.[1]

The intent of the Yates correction is to adjust for the fact that observed frequencies must be integers, while the theoretical distribution (the Chi-Square distribution) is continuous. This correction is accomplished by reducing by .5 the values which are greater than expectation and increasing by .5 those which are less than expectation.

TABLE II

Chi-Square With Yates Correction--Question 1-A

	Yes	No
(F O) Frequency Observed	3	12
(F O C) Frequency Observed Corrected	3.5	11.5
(F E) Frequency Expected	7.5	7.5
F O C - F E	4	4
$(F O C - F E)^2$	16	16
$\frac{(F O C - F E)^2}{F E}$	2.13	2.13
Chi-Square =	4.26	
P =	.05	

Note: This table should be read as follows: 12 Deans answered No and 3 Deans answered Yes. Since the Chi-Square value (4.26) was greater than 3.841, the probability of obtaining such results by chance is less than 5 in 100.

Entering a Chi-Square distribution of probability table into column N with one degree of freedom, it is seen that any Chi-Square above 3.841 is significant to the 5% level.

[1] Truman Lee Kelley, Fundamentals of Statistics, (Cambridge, Massachusetts; Harvard University Press, 1947) pp. 320-321.

Therefore the answer received from the Deans to the first question is found to be a reliable one. These Deans were not checking at random.

As a result, it appears quite clear that among the schools sampled, the possibilities of a staff member obtaining the rank of Associate Professor are very slight if the staff member's maximum training is a Master's Degree.

Ranks Held By Staff Holding Master's Degree and C.P.A.

Question I-B. Is it possible for an accounting staff member to be raised to the rank of an Associate Professor if the maximum training is a Master's Degree and a C.P.A. Certificate? Yes 9 No 4 ?

Nine of 14 persons checking this question or 64.3 per cent of the respondents indicated that the person holding a Master's Degree and a C.P.A. Certificate could possibly attain the rank of Associate Professor. When tested with the Chi-Square this answer is found to be unreliable.

Four of 14 or 28.6 per cent of the respondents indicated the person with a mere Master's Degree and C.P.A. Certificate could not attain the rank of Associate Professor.

One respondent or 7.1 per cent indicated with a question mark that it was questionable whether the staff member with a Master's Degree and C.P.A. Certificate could attain the rank of Associate Professor.

The following comments were added by the respondents in addition to checking Yes and No. The numbers at the left indicate the number of the questionnaire from which the statement was taken.

2. Possibly if he has impressive publication record.

5. Only in an extremely rare instance (Answered No).

13. Depends on the degree--not all Master's Degrees would qualify--only M.B.A.

17. Unless it is an M.B.A.

Ranks Held By Staff Holding Master's Degree Plus 45 Hours Toward Doctorate

Question I-C. If a staff member has a Master's Degree plus 45 semester hours

toward a doctorate, is it posslble to achieve the rank of Associate Professor?

Yes 6 No 6 ?

Six of 13 respondents checking this or 46.2 per cent indicated the staff member with this educational background could possible attain the rank of Associate Professor. When tested with the Chi-Square, it is found to be highly unreliable.

Six of 13 respondents or 46.2 per cent felt the person with such qualifications could not attain the rank of Associate Professor.

One respondent or 7.7 per cent questioned whether the person with a Master's Degree and 45 semester hours toward the doctoral could attain the Associate rank.

The following comments were added by the respondents in addition to checking Yes or No.

The numbers on the left indicate the number of the questionnaire from which the statement was taken.

Question I-C.

2. Solid publication record.

9. No experience with this.

13. Depends on the degree-not all Master's Degrees could qualify--only M.B.A.

17. After a longer period of time usually 7 or 8 years as an Assistant Professor or 4 years with a Ph.D.

Ranks Held By Staff With Bachelor's Degree and C.P.A. Certificate

Question I-D-1. Will you indicate the highest academic rank possible for an accounting teaching staff member to achieve with the following background.

1. Bachelor's Degree and C.P.A. Certificate.

The rankings on this question of respondents are indicated as follows in Table III.

TABLE III

Number Ranking	Rank	Percentage
1	None	7.7
1	Graduate Assistant	7.7
5	Instructor	38.5
1	Assistant Professor Temporary Annual Contract - No Tenure	7.7
3	Assistant Professor	23.0
1	Depends on degree--what he teaches--his experience and other factors including age	7.7
1	Professor possible, but not likely	7.7
13	Total	100.00

Table III indicates that 38.5 per cent of the schools would rank a person with the C.P.A. Certificate and Bachelor's Degree as an Instructor, and 23 per cent would rank a person of this background as an Assistant Professor.

Also the table indicates that 61.6 per cent of the schools would rank this person at a level less than that of a regular Assistant Professor.

Ranks Held By Staff With Master's Degree

Question I-D-2. Will you indicate the highest academic rank possible for an accounting teaching staff member to achieve with the following background.

2. Master's Degree _____

The results are indicated as follows in Table IV.

TABLE IV

Rankings of Staff Holding Master's Degree

Number Ranking	Rank	Percentage
1	None	8.3
1	Graduate Instructor, Lecturer	8.3
1	Part-time Instructor	8.3
1	Instructor, temporary only	8.3
4	Instructor	33.3
2	Assistant Professor	16.7
1	Associate Professor	8.3
1	Professor possible, but not likely	8.3
12	Total	99.8

Table IV indicated that 16.6 per cent of the teaching staff having a Master's as their maximum academic training could achieve the rank of Associate Professor or higher.

The same table indicated that 83.2 per cent of the staff holding this educational background would be holding rank of Assistant Professor or lower.

This same table indicates that 66.5 per cent of teaching staff with this academic training would be holding a rank of instructor or lower.

Ranks Held By Staff With Master's Degree and C.P.A. Certificate

Question I-D-3. Will you indicate the highest academic rank possible for an accounting staff teaching member to achieve with the following background.

3. Master's Degree and C.P.A. Certificate _____

The results are tabulated in Table V which follows.

TABLE V

Ranks of Staff Holding Master's Degree and C.P.A. Certificate

Number Ranking	Rank	Percentage
1	Lecturer, Instructor	7.7
1	Instructor, if working toward doctorate	7.7
2	Assistant Professor	15.4
3	Associate Professor	23.0
1	Professor possible, but unlikely	7.7
5	Professor	38.5
13	Total	100.00

Table V indicates that 69.2 per cent of the staff holding a Master's Degree and a C.P.A. Certificate could hold the rank of Associate Professor or above.

This also indicates 38.5 per cent of the staff having this background could be ranked as Professors.

This table shows that only 30.8 per cent of the persons holding a Master's Degree and C.P.A. Certificate would be ranked lower than an Associate Professor.

Ranks Held By Staff With Master's Degree Plus 45 Semester Hours toward Doctorate

Question I-D-4. Will you indicate the highest academic rank possible for an accounting teaching staff member to achieve with the following background.

4. Master's Degree plus 45 semester hours toward doctorate _____

The results of the respondents are tabulated as follows in Table VI.

TABLE VI

Ranks Possible to Achieve by Those Who Have Master's Degree Plus 45 Semester Hours Toward Doctorate

Number Ranking	Rank	Percentage
1	Lecturer, Instructor	8.3
1	Instructor if working toward doctorate	8.3
1	Assistant Professor, temporary only	8.3
4	Assistant Professor	33.3
1	Eventually an Associate Professor if an excellent teacher	8.3
3	Associate Professor	25.0
1	Professor possible but unlikely	8.3
12	Total	99.8

Table VI indicated that 58.2 per cent of all persons holding a Master's Degree plus 45 semester hours toward the Doctorate and not holding a C.P.A. cannot be ranked above an Assistant Professor. Probably the above percentage should be raised to 65.9 because one person indicated a Professorship was possible but an Assistant Professorship more likely.

This same table indicated that 41.6 per cent of the persons having the above background could be raised to the rank of Associate Professor or Professor.

Recognition Given For Work Experience with C.P.A. Firm

Question I-E. Is any recognition given for accounting work experience with a Certified Public Accounting Firm? Yes 9 No 5

The above tabulation indicates that 64.3 per cent of the Deans would give some credit for work wihh a Certified Public Accounting Firm while 35.7 per cent of the Deans would give no recognition to such experience.

Table VII as follows shows the additional comments inserted by Deans who checked Question I-E.

TABLE VII

Comments of Deans in Checking Question I-E

Questionnaire Number	Comments by Deans
1	Except in overall evaluation
5	Give salary but not rank
10	Yes, in salary but not in rank without the degrees. (Checked No)
11	Yes in initial hiring only
17	Yes, (Hard to measure)

Recognition Given for Work Experience With Industrial Firm or Governmental Unit

Question I-F. Is any recognition given for work in the field with an industrial firm or a governmental unit? Yes 6 No 6

The following tabulation indicates that 50 per cent of the Deans would give no recognition for work experience with an industrial firm or a governmental unit while 50 per cent of the Deans would give recognition for such work experience.

TABLE VIII

Comments of Deans Who Indicated They Would or Would Not Give Recognition for Work Experience With An Industrial Firm or Governmental Unit

Questionnaire Number	Comments of Deans
1	Except in over-all evaluayion (Question Answered No
5	Salary but not rank
10	Yes in salary but not rank without degrees
11	Yes on initial hiring only
17	Yes (Hard to measure)

Influence Which Cause Deans to Advance Staff

Question II. Check those items below which influence you in raising an accounting teacher in rank.

A. Excellent teaching _____

B. Excellent publications _____

C. Excellent business experience _____

D. Advanced graduate study _____

E. Please add any other comments _____

Table IX shows the results of the tabulations on the above question.

TABLE IX

Items Which Would Influence Deans to Advance Accounting Teaching Staff in Academic Rank

Items of Influence	Questionnaire Number	Total	%
A. Excellent Teaching	1 2 3 4 5 6 7 8 9 10 11 12 17 18=75%	14	100
B. Excellent Publications	1 2 3 4 5 6 7 8 9 10 11 12 17 18=20%	14	100
C. Excellent Business Experience	1 2 3 6 7 8 9 10 12 17 18=		79.2
D. Advanced Graduate Study	1 2 3 5 8 9 10 11 12 17 18= 5%		79.2

Questionnaire 13 had the following comment: None, alone adequate, together they could be adequate if combined with a favorable set of condition as to age, years at present rank, etc.

Table IX shows that 100 per cent of those Deans checking items in Question II indicated that Excellence in Teaching and Excellent Publications would influence them to advance accounting teaching staff for excellence in these areas.

At the same time 79.2 per cert of the Deans indicated that Excellent Business experience and Advanced Graduate Study would influence them to advance their teaching staff in rank.

One Dean indicated that none of the items alone was adequate for promoting staff. Together all the items along with a favorable set of conditions as to age, years at present job etc. could be adequate.

A second Dean indicated the following percentages be assigned to these various items for promotions:

Excellent teaching	75%
Excellent publications	20%
Excellent business experience Graduate study	5%

Interest of Deans in Findings

Question III. Would you like to have a summary of these findings.

No 1 Yes 15 Did not indicate 2

The Deans showed considerable interest in this study in that there was an 85 per cent response to the questionnaire. Of the 18 respondents, 15 or 83.3 per cent indicated an interest by checking the "yes" to the question or by specifically stating they would like to see the results of this survey.

Another did not indicate an interest specifically but did suggest the questionnaire be submitted to the Standards Committee of the American Association of Collegiate Schools of Business. This would seem to imply an interest. Thus, 88.8 per cent indicated or implied an interest in this survey.

Conclusions

1. This survey is short. It should be extended until statistical reliability is established or a conclusion is reached that statistical reliability is unlikely. It is planned to use the Chi-Square test to attempt to establish statistical reliability.

2. The interest displayed by Deans in this study would imply that this is a study that should have been done long ago by someone on either the Master's or Doctoral level.

3. Schools certainly vary in top rank available to persons holding the C.P.A. Certificate and Master's Degree. While 16.66 per cent of the schools surveyed would limit staff with this background to the rank of Lecturer or Instructor, 24.99 per cent would make the Associate Professorship available to these people and 41.66 would make the Professorship available to these persons.

It can be said that 69.2 per cent of the Deans indicated that the persons with the C.P.A. Certificate and the Master's Degree can achieve the rank of Associate Professor or Professor. See Table V. When tested with the Chi-Square this opinion is unreliable.

4. These results would tend to indicate that at Ferris we shall restrict the advancement of persons with a Master's Degree and C.P.A. Certificate in rank more than is done by the majority of schools surveyed. We limit such people to the rank of Assistant Professor. Sixty-nine per cent of the schools surveyed could rank such people as Associate Professor or Professor.

5. It seems conclusive that the Deans think excellent teaching, excellent research and publications will influence them to advance staff in rank. Excellent business experience and graduate study will also be influential but at not such a marked degree.

Recommendations

This study should be extended to establish reliability and to determine what changes can be seen in the trends to include more schools.

Part II Final Survey

Schools Selected For Final Survey

The schools selected for the final survey were chosen on a limited random basis. For further details, see a previous section. Questionnaires were sent to the 143 schools listed in Table X. The 143 schools included are from all of the fifty states of our nation and represent the following categories:

1. Major state universities.
2. Major private universities.
3. State colleges.
4. Private and public liberal arts colleges which offer an accounting major in their Business Department.

Responses from Questionnaires

Of the 143 schools who were sent questionnaires, 130 responded by letter or returned the questionnaire. This amounted to a 90.90 per cent response, which is considered to be excellent.

One of the schools responding did not return the questionnaire and explained, that particular school does not offer professional degrees; therefore the problem of rank of professional degree faculty does not occur with them.

Another school returned the questionnaire and suggested it be submitted to the Standards Committee of the American Association of Collegiate Schools of Business. This school indicated it did not wish to respond to questionnaires not approved by the Association.

A third school sent a letter stating that the questionnaire would follow later, but the questionnaire was never received.

Two other large schools attempted to answer the questions by letter without checking the questionnaire. Valuable answers to some of the questions were obtained from the letters.

TABLE X

SCHOOLS SURVEYED IN STUDY

STATE	RESPONDED WITH LETTER or RETURNED QUESTIONNAIRE		SCHOOL	CITY
Alabama	*	1.	University of South Alabama	Mobile
	*	2.	Jacksonville State College	Jacksonville
	*	3.	Florence State College	Florence
Alaska	*	4.	University of Alaska	College
Arizona	*	5.	Arizona State University	Tempe
Arkansas	*	6.	Arkansas Polytechnic College	Russelville
	*	7.	Arkansas State College	State College
California	*	8.	Long Beach State College	Long Beach
	*	9.	University of Southern California	Los Angeles
	*	10.	Los Angeles State College	Los Angeles
		11.	California State College	Inglewood
	*	12.	Golden Gate College	San Francisco
Colorado	*	13.	University of Denver	Denver
	*	14.	University of Colorado	Boulder
Connecticut	*	15.	University of Bridgeport	Bridgeport
	*	16.	University of Connecticut	Storrs
Delaware	*	17.	University of Delaware	Newark
Florida	*	18.	University of Florida	Gainesville
	*	19.	University of Miami	Coral Gables
	*	20.	Florida State University	Tallahassee
	*	21.	Florida Southern College	Lakeland
Georgia	*	22.	University of Georgia	Athens
	*	23.	Valdosta State College	Valdosta
	*	24.	Georgia State College	Atlanta
	*	25.	Emory University	Atlanta

STATE	RESPONDED WITH LETTER or RETURNED QUESTIONNAIRE		SCHOOL	CITY
Hawaii	*	26.	University of Hawaii	Honolulu
Idaho	*	27.	University of Idaho	Moscow
	*	28.	Idaho State College	Pocatello
Illinois	*	29.	University of Illinois	Urbana
	*	30.	Northwestern University	Evanston
	*	31.	Northern Illinois University	DeKalb
	*	32.	Western Illinois University	Macomb
	*	33.	Loyola University	Chicago
	*	34.	DePaul University	Chicago
Indiana	*	35.	Indiana State College	Terre Haute
	*	36.	Valparaiso University	Valparaiso
	*	37.	Evansville College	Evansville
	*	38.	Ball State University	Muncie
	*	39.	Butler University	Indianapolis
Iowa	*	40.	Drake University	Des Moines
Kansas	*	41.	Washburn University of Topeka	Topeka
	*	42.	Wichita State University	Wichita
	*	43.	Fort Hays State College	Fort Hays
Kentucky	*	44.	Western Kentucky State College	Bowling Green
		45.	University of Louisville	Louisville
	*	46.	Eastern Kentucky State College	Richmond
	*	47.	Murray State College	Murray
Louisiana	*	48.	Louisiana State University	Baton Rouge
	*	49.	Louisiana Polytechnic Institute	Ruston
	*	50.	Northeast Louisiana State College	Monroe
Maine	*	51.	University of Maine	Orono
Maryland	*	52.	University of Maryland	College Park
Massachusetts	*	53.	University of Massachusetts	Amherst
	*	54.	Northeastern University	Boston

STATE	RESPONDED WITH LETTER or RETURNED QUESTIONNAIRE		SCHOOL	CITY
Michigan		*	55. Central Michigan University	Mount Pleasant
		*	56. University of Michigan	Ann Anbor
		*	57. Wayne State University	Detroit
		*	58. Michigan State University	Lansing
Minnesota		*	59. Mankato State College	Mankato
Mississippi		*	60. Mississippi State University	State College
		*	61. University of Mississippi	University
		*	62. Mississippi Southern College	Hattiesburg
		*	63. Delta State College	Cleveland
Missouri		*	64. Washington University	St. Louis
		*	65. University of Kansas City	Kansas City
			66. Northeast Missouri State Teacher's Col.	Kirksville
			67. University of Missouri	Columbia
Montana		*	68. Montana State University	Missoula
Nebraska		*	69. University of Omaha	Omaha
Nevada		*	70. University of Nevada	Reno
New Hampshire		*	71. Dartmouth College	Hanover
		*	72. University of New Hampshire	Durham
New Mexico		*	73. Western New Mexico University	Silver City
			74. Eastern New Mexico University	Portales
		*	75. University of New Mexico	Alburquerque
New York		*	76. New York University	New York
		*	77. Adelphi University	Garden City
			78. University of Buffalo	Buffalo
		*	79. Long Island University	Brooklyn
		*	80. Ithaca College	Ithaca
		*	81. Hofstra College	Hempstead
		*	82. Fordham University	New York
		*	83. Pace College	New York
		*	84. Clarkson College of Technology	Potsdam
		*	85. Columbia University	New York

STATE	RESPONDED WITH LETTER or RETURNED QUESTIONNAIRE		SCHOOL	CITY
North Carolina	*	86.	Duke University	Durham
	*	87.	East Carolina College	Greenville
		88.	University of North Carolina	Chapel Hill
North Dakota	*	89.	University of North Dakota	Grand Forks
Ohio	*	90.	Ohio State University	Columbus
	*	91.	Kent State University	Kent
	*	92.	Ohio University	Athens
	*	93.	Wittenburg University	Springfield
	*	94.	Western Reserve College	Cleveland
	*	95.	University of Akron	Akron
		96.	University of Dayton	Dayton
	*	97.	John Carroll University	Cleveland
		98.	Fenn College	Cleveland
Oklahoma	*	99.	University of Oklahoma	Norman
		100.	Langston University	Langston
		101.	East Central State College	Ada
Oregon	*	102.	University of Oregon	Eugene
Pennsylvania	*	103.	University of Pittsburgh	Pittsburgh
	*	104.	Pennsylvania State University	University Park
	*	105.	Bucknell University	Lewisburg
		106.	Villanova University	Villanova
	*	107.	Lehigh University	Bethlehem
		108.	Drexel Institute of Technology	Philadelphia
	*	109.	Duquesne University	Pittsburgh
Rhode Island	*	110.	University of Rhode Island	Kingston
South Carolina	*	111.	University of South Carolina	Columbia
South Dakota	*	112.	University of South Dakota	Vermillion
Tennessee	*	113.	University of Tennessee	Knoxville
	*	114.	Tennessee Polytechnic Institute	Cookeville
	*	115.	Tennessee State University	Johnson City

STATE	RESPONDED WITH LETTER or RETURNED QUESTIONNAIRE		SCHOOL	CITY
Texas	*	116.	West Texas State University	Canyon
	*	117.	Lamar State College of Technology	Beaumont
	*	118.	East Texas State University	Commerce
	*	119.	North Texas State University	Denton
	*	120.	University of Texas	Austin
	*	121.	Jarvis Christian College	Hawkins
Utah	*	122.	Brigham Young University	Provo
	*	123.	Utah State University	Logan
	*	124.	University of Utah	Salt Lake City
Vermont	*	125.	University of Vermont	Burlington
Virginia	*	126.	Virginia Polytechnic Institute	Blacksburg
	*	127.	Richard Professional Institute	Richmond
	*	128.	Hampton Institute	Hampton
	*	129.	College of William and Mary	Williamsburg
Washington	*	130.	Washington State University	Pullman
	*	131.	University of Washington	Seattle
	*	132.	Gonzaga University	Spokane
	*	133.	Eastern Washington State College	Cheney
Washington D.C.	*	134.	American University	
		135.	George Washington University	
West Virginia	*	136.	West Virginia University	Morgantown
	*	137.	West Virginia Institute of Technology	Montgomery
	*	138.	West Liberty State College	West Liberty
		139.	Concord College	Athens
Wisconsin	*	140.	University of Wisconsin	Madison
	*	141.	University of Wisconsin	Milwaukee
	*	142.	Wisconsin State University	Whitewater
Wyoming	*	143.	University of Wyoming	Laramie

Useful Responses

All the responses were useful except two. One had no influence in answering the questionnaire, but was quite useful in influencing the direction the sample would take. It influenced the researcher not to attempt to sample member schools of the American Association of Collegiate Schools of Business, as such, but any of those member schools which happened to be selected in the random sample were selected.

One hundred twenty-eight responses or 89.51 per cent of the responses were useful.

American Council on Education Interested in Study

In some unknown manner, the American Council on Education in Washington D.C. became interested in the study and placed a number on it (2R4432) and publicized it in the Report on Questionnaires[2]. American Council on Education, 1785 Massachusetts Avenue, N.W., Washington 36, D.C., Report Number 98, September 27, 1965.

As a result, twenty-five letters or cards were received by the researcher asking for the results of the study.

Results of Tabulations

Ranks Held By Staff Members With Master's Degree

Question I-A. Under your present employment policies: Is it possible for an accounting staff member to be elevated to the rank of an Associate Professor if the staff member's maximum academic training is a Master's Degree? Yes 34 No 92 Did not indicate answer 1

Of the 127 questionnaires or letters returned, one respondent avoided answering question I-A or failed to answer.

Results

The results seem to be conclusive. A staff member with a mere Master's Degree has little opportunity to be elevated to the rank of Associate Professor as 73.01

---

[2]American Council on Education, Report on Questionnaires (1785) Massachusetts Avenue, Washington, D.C., September 27, 1965, p. 3.

per cent of the respondents answering this question so indicated. When tested with the Chi-Square, this result was found to be reliable. The probabilities to get such an answer as this by chance were less than 1 in 1000.

The Deans were not checking at random. See Table XI.

TABLE XI

Chi-Square With Yates Correction--Question I-A

Opportunities For Associate Rank For Those With Mere Master's Degree

	Yes 34	No 92
F O =	34	92
F O C =	34.5	91.5
F E =	63	63
F O C - F E	28.5	28.5
$(F\ O\ C - F\ E)^2$ =	812.25	812.25
$\frac{(F\ O\ C - F\ E)^2}{F\ E}$ =	12.89	12.89
Chi-Square =	25.78	
P =	.01	

Note: This table should be read as follows: 34 Deans answered Yes and 92 Deans answered No. Since the Chi-Square value (25.78) was higher than 13.815, the P value is less than (.001)[3]

[3]Frederick E. Croxton and Dudley J. Cowden, Practical Business Statistics, Second Edition, Prentice-Hall, Incorporated, New York, 1953, p. 518.

Added Comments of Persons Answering "Yes" to I-A

Table XII shows that 11 of the 34 Deans answering Yes believed it was very difficult for a college teacher to achieve the rank of Associate Professor with the mere educational background of a Master's Degree.

TABLE XII

Comments Added By Persons Answering "Yes." to I-A

Questionnaire Number	Comment
4	But improbable
5	Requires a doctorate within three years after appointment.
33	Not probable
57	Only in rare cases
58	Yes but not likely
80	But difficult to achieve
81	Prefer C.P.A. for courses other than the first year.
93	Possible but unlikely
110	Very unlikely
120	Not probable
122	Unless exceptional

Ranks Held By Staff Holding Master's Degree and C.P.A.

Question I-B. Is it possible for an accounting staff member to be raised to the rank of an Associate Professor if the maximum training is a Master's Degree and a C.P.A. Certificate? Yes 93 No 27

Table XIII indicates that when an accounting teacher has the C.P.A. Certificate added to the Master's Degree, that teacher has enhanced his opportunities to obtain the rank of Associate Professor considerably, as 77.5 per cent of the Deans could elevate the person with these qualifications to the rank of Associate Professor.

When tested with the Chi-Square, this result was found to be highly reliable. The Deans were not checking at random. The probabilities of getting this answer by chance are less than 1 in 1000.

TABLE XIII

Chi-Square With Yates Correction--Question I-B

Relating To Staff Having Master's Degree Plus C.P.A. Certificate

	Yes 93	No 27
F O =	93	27
F O C =	92.5	27.5
F E =	60	60
F O C - F E =	32.5	32.5
$(F\ O\ C - F\ E)^2$ =	1056.25	1056.25
$\frac{(F\ O\ C - F\ E)^2}{F\ E}$ =	17.60	17.60
Chi-Square =		35.20
P =		.001

Note: This table should be read as follows: 93 Deans answered Yes and 27 Deans answered No. Since the Chi-Square value (35.20) was higher than 13.815, the P value is less than $(.001)^4$.

Table XIV indicates many comments which were added or written on the questionnaire relating to Question I-B; the ranking of persons having a Master's Degree and a C.P.A. Certificate.

[4]Ibid. p. 518.

TABLE XIV

Comments of Respondents to Question I-B

Relating to Staff Having Master's Degree and C.P.A.

Questionnaire Number	Yes	No	Did not check yes or no	Comments
18			X	Only in extreme case.
38	X			But remotely.
39	X			Depends on age and time of graduate work.
53	X			For undergraduate teaching only.
55		X		Only if he has M.B.A. and C.P.A.
56			X	Only on M.B.A., depends on degree.
71			X	Exceptional basis only.
75	X			But probably not in the future.
90		X		Except long time members.
92	X			This is the minimum qualification.
93	X			Possible but not likely.
104		X		Unless candidate is completing doctorate.
107	X			But not likely.
122			X	Unless he has professional experience and extensive publications.
126	X			At present, but may be changed.
134	X			But under new policy, Ph.D. is required
140	X			But unlikely now.
141	X			If he has an impressive publication record.
143	X			But would have other qualifications.

Note: This table should be read as follows: The person returning questionnair numbered 122 did not answer Yes or No, but indicated that a person with a Master's Degree and C.P.A. Certificate could not achieve the rank of Associate Professor unless that person has professional experience and extensive publications.

Ranks Obtainable By Staff Holding Master's Degree Plus 45 Hours Toward Doctorate

Question I-C. If a staff member has a Master's Degree plus 45 hours toward a doctorate, is it possible to achieve the rank of Associate Professor? Yes 50 No 58

Of the 130 persons responding, 50 checked Yes, 58 checked No, and 22 did not check Question I-C.

This indicates that of the 108 schools answering this question, 46.30 per cent would permit a staff member to hold the rank of Associate Professor with a Master's Degree plus 45 semester hours toward the doctorate above the Master's.

TABLE XV

Chi-Square With Yates Correction--Question I-C

Relating to Staff Having Master's Degree Plus 45 Hours Toward Doctorate

	Yes 50	No 58
F O =	50	58
F O C =	51.5	57.5
F E =	54	54
F O C - F E =	2.5	3.8
$(F O C - F E)^2$ =	6.25	12.25
$\frac{(F O C - F E)^2}{F E}$ =	.1157	.2268
Chi-Square =	.3425	
P =	.95	

Note: This table should be read as follows: Since the P value of (.95) is greater than (.05) which is an acceptable probability standard, the answers given to question I-C are found to be unreliable.[5]

[5] Morris Myers Blair, Elementary Statistics, Henry Holt and Company, Inc., 1944, pp. 490-491.

Also 53.70 per cent of the respondents would not permit a person to hold the rank of Associate Professor with a Master's Degree and a mere 45 hours toward the doctorate

When the above results were tested with the Chi-Square, the results were found to be unreliable. See Table XV.

The researcher believes that if he had the entire population of colleges to answer this question, the result would still be unreliable. There is ample evidence to support this conclusion.

We could have arrived at such an answer as this 95 times in 100 had the Deans been checking this question at random.

Possible Ranks Obtainable By Staff With Bachelor's Degree and C.P.A. Certificate

Question I-D-1. Will you indicate the highest academic rank possible for an accounting teaching staff member to achieve with the following background.

1. Bachelor's Degree and C.P.A. Certificate.

Table XVI shows that 81.97 per cent of the Deans indicated that persons with these qualifications could not achieve the rank of Associate Professor. When the similar but different question was asked in I-A, 73.01 per cent of the Deans indicated persons with these qualifications could not achieve the rank of Associate Professor. The results found in Question I-D-1 tend to add to the validity of the results found in Question I-A.

Ranks Obtainable By Staff Holding A Master's Degree

Question I-D-2. Will you indicate the highest academic rank possible for an accounting teaching staff member to achieve with the following background.

1. Master's Degree.

The results tabulated are in Table XVII. These results show that 74.40 per cent of the schools responding believed that persons holding a mere Master's Degree cannot expect to advance above the rank of Assistant Professor.

When a similar but different question was asked in Question I-A, the results from 73.01 per cent of the Deans showed that persons having maximum training of a

Master's Degree have little opportunity to obtain a rank above that of Assistant Professor.

The 74.40 as compared to 73.01 percentages indicates a high degree of validity to the rankings of these Deans.

TABLE XVI

Ranks Obtainable By Staff With B.S. Degree and C.P.A. Certificate

Faculty Rank	Number of Deans Ranking	Accumulative Percentage
Would not hire	26	18.03
No policy on this	1	22.13
Teaching Assistant	1	22.95
Teaching Associate	1	23.77
Faculty Assistant	1	24.58
Lecturer	2	26.23
Special Instructor	1	27.04
Assistant Instructor	2	28.69
Instructor	36	58.20
Assistant Professor on Temporary Appointment	2	59.84
Assistant Professor	27	81.97
Associate Professor	9	89.34
Professor	10	97.54
Depends on conditions i.e. age of individual	2	99.18
Questionnaire not returned	15	
Did not answer this section	6	
Total	143	

Note: This table should be read as follows: 81.97 per cent of the Deans indicated persons holding a B.S. Degree and C.P.A. Certificate could not achieve a rank above that of Assistant Professor.

TABLE XVII

Ranks Obtainable By Staff With Master's Degree

Faculty Rank	Number of Deans Ranking	Accumulative Percentage
Would not hire	13	10.40
Would hire in emergency only	2	12.00
Teaching Associate	2	13.60
Lecturer	2	15.20
Instructor	33	41.60
Assistant Professor on Temporary Appointment	1	42.40
Assistant Professor	40	74.40
Associate Professor	22	92.00
Professor	8	98.40
Depends on conditions i.e. age of individual	2	100.00
Questionnaires not returned	15	
Did not answer this section	3	
Total	143	

Note: This table should be read as follows: 74.40 per cent of the Deans indicated a person holding a mere Master's Degree cannot advance above the rank of Assistant Professor.

Ranks Obtainable By Staff Holding A Master's Degree Plus The C.P.A. Certificate

Question I-D-3. Will you indicate the highest rank possible for an accounting teaching staff member to achieve with the following background.

3. Master's Degree and C.P.A. Certificate.

When the results were tabulated into Table XVIII, only 21.49 per cent of the schools answering this question would limit the top rank to Assistant Professor.

TABLE XVIII

Ranks Obtainable By Staff With Master's Degree And C.P.A. Certificate

Faculty Rank	Number of Deans Ranking	Accumulative Percentage
Would not hire	6	4.96
Teaching Associate	1	5.79
Lecturer	1	6.61
Instructor	5	10.74
Assistant Professor on Temporary Appointment	1	11.57
Assistant Professor	12	21.49
Associate Professor	45	58.68
Professor	48	98.35
Depends on conditions i.e. age of individual	2	100.00
Questionnaire not returned	15	
Did not answer this section	7	
Total	143	

Note: This table should be read as follows: only 21.49 per cent of the Deans indicated that the top rank available to persons with a Master's Degree plus the C.P.A. Certificate is that of an Assistant Professorship.

In effect, this means that 76.86 per cent (98.35 minus 21.49) of the schools would allow persons with these qualifications to advance to the rank of Associate Professor or Professor. Also, 39.67 per cent (98.35 minus 58.68) of the schools would permit a person with these qualifications to advance to a Professor.

Further Test of Validity and Reliability

When the above results are compared to the results found in Question I-B, findings show:

Question	Staff Percentage Allowed To Advance To Associate Professorship or Above
I-B	77.50
I-D-3	76.85
Percentage Variance	.65

The results of the findings in Question I-B were found to be highly reliable in Table XIII.

The above percentage variance of .65 of one per cent indicates a high degree of validity to these findings since a similar question was asked in the two questions, but the person filling in the questionnaire was forced to respond in a different manner in formulating an answer to the two questions.

Ranks Obtainable By Staff Holding Master's Degree Plus 45 Hours Toward Doctorate

Question I-D-4. Will you indicate the highest academic rank possible for an accounting teaching staff member to achieve with the following background.

4. Master's Degree plus 45 hours toward the doctorate.

Table XIX shows that 34.75 per cent of the Deans indicated that accounting staff having a Master's Degree and 45 hours toward the doctorate could not expect to be advanced above the rank of Assistant Professor. In reverse, this can be interpreted to mean that at 64.25 per cent of the schools, the persons holding this rank could possibly be advanced to the rank of Associate Professor and 9.32 per cent advanced to the rank of Professor.

When the above results are compared to the results found in Question I-C, which was really the same question but asking the recipient of the questionnaire for a different type of response in answering, the following was discovered.

Question	Percentage Unable to Advance to Associate Professorship
I-C	53.70
I-D-4	34.75
Percentage Variance	18.95

TABLE XIX

Ranks Obtainable By Staff With Master's Degree and 45 Hours Toward Doctorate

Faculty Rank	Number of Deans Ranking	Accumulative Percentage
Would not hire	8	6.78
No policy on this	2	8.47
Teaching Associate	1	9.32
Lecturer	1	10.17
Instructor	6	15.25
Assistant Professor on Temporary Appointment	4	18.64
Assistant Professor	41	34.75
Associate Professor	42	88.98
Professor	11	98.30
Depends on conditions i.e. age of individual	2	100.00
Questionnaire not returned	15	
Did not answer this section	10	
Total	143	

Note: This table should be read as follows: 34.75 per cent of the Deans indicated persons holding a Master's Degree and 45 hours toward the doctorate could not be ranked above an Assistant Professor.

The variance of 18.95 is considerable. (See previous page.) The results found in Question I-C when tested with the Chi-Square were found to be unreliable. The variance above would indicate considerable lack of reliability and perhaps validity in the results of this question.

Recognition Given For Work Experience With C.P.A. Firm

Question I-E. Is any recognition given for accounting work experience with a Certified Public Accounting Firm? Yes 76 No 41

A tabulation of the results indicates that 64.96 per cent of those checking this item would give some recognition to those persons having work experience with C.P.A. firms and 35.04 per cent of those checking would not give recognition for this type of work experience.

TABLE XX

Chi-Square With Yates Correction--Question I-E

Is Credit Given For Work Experience With C.P.A. Firms?

	Yes 76	No 41
F O =	76	41
F O C =	75.5	40.5
F E =	58.5	58.5
F O C - F E =	17.00	18.00
$(F O C - F E)^2$ =	289.00	324.00
$\frac{(F O C - F E)^2}{F E}$ =	4.94	5.54
Chi-Square =	10.48	
P =	.01	

Note: This table should be read as follows: 76 Deans answered Yes and 41 Deans answered No. Since the Chi-Square value was 10.48 or greater than 9.21, the probability of obtaining such results by chance is less than 1 in 100.[6] The Deans were not checking at random; this answer is a reliable one.

[6] Samuel B. Richmond, Statistical Analysis, Second Edition, The Ronald Press Company, New York, New York, 1964, p. 577.

Table XXI reveals comments inserted on the questionnaires by 22 of the persons responding. Of the twenty-two inserting comments, 9 had checked Yes; 8 had checked No; and 5 had not checked either Yes or No.

The comments would tend to show that some credit is given for work experience with C.P.A. firms in salary adjustments. The comments tend to indicate that this type of work experience would have little to do with advancement in rank.

TABLE XXI

Recognition Given For Field Work With C.P.A. Firms

Number	Questionnaire Answer Yes	Questionnaire Answer No	Did not check Yes or No	Comments Inserted by Deans
18		X		Salary but not rank.
32			X	No policy.
33	X			But not a lot.
41		X		Not in rank.
49		X		Not for promotion purposes.
52		X		Not with respect to promotion.
53	X			In salary.
57	X			On initial hiring.
60		X		In salary but not in rank without degrees.
62		X		Except pertaining to C.P.A.
81	X			Not generally, but is considered for part-time work.
93			X	Have not faced this issue.
103			X	Would not count heavily in attaining academic rank.
117		X		Not as to rank.
119	X			It is a plus factor.
126	X			Provided he has terminal degrees.
127		X		Except it qualifies person for C.P.A.
130	X			Only in original hiring.
131	X			If person also has doctorate
137			X	Salary (Yes). Rank (No).
140			X	A desirable experience but not a major basis for promotion.
143	X			A C.P.A. in this state must have 3 years' experience in the field.

Note: This table should be read as follows: The person returning questionnaire number 93 did not check Yes or No, but stated, "Have not faced this issue.'

Recognition Given For Work Experience With Industrial Firms or Governmental Units

Question I-F. Is any recognition given for accounting work in the field with an industrial firm or a governmental unit? Yes 74 No 43

A tabulation of the results shows 74 Deans answered Yes and 43 answered No; 63.25 per cent answered Yes and 37.75 per cent answered No.

When these results were compared to the results found in Question I-E, it was found that just two more Deans checked Yes for Work Experience with C.P.A. firms than checked Yes for work with industrial firms and governmental units.

TABLE XXII

Chi-Square With Yates Correction--Question I-F

Is Credit Given For Work Experience With An Industrial Firm Or A Governmental Unit?

	Yes 74	No 43
F O =	74	43
F O C =	73.5	42.5
F E =	58.5	58.5
F O C - F E =	15.0	16.0
$(F\ O\ C - F\ E)^2$ =	225.0	256.00
$\frac{(F\ O\ C - F\ E)^2}{F\ E}$ =	3.85	4.38
Chi-Square =	8.23	
P =	.02	

Note: This table should be read as follows: 74 Deans answered Yes and 41 Deans answered No. The Chi-Square value was found to be 8.23 greater than 7.824; therefore, the probability of obtaining such results by chance is less than 2 in 100. These results are reliable. The Deans were not checking at random. Blair contends any P value below .05 is significant.[7]

[7]Morris Myers Blair, Elementary Statistics, Henry Holt and Company, Inc., 1944, p. 490.

Table XXII shows the above results were found to be significant when tested with the Chi-Square. The Deans were not checking at random.

Activities Which May Influence Deans To Raise Accounting Staff in Rank

Question II. Check those items below which will influence you to raise an accounting teacher in rank:

A. Excellent Teaching _____

B. Excellent Publications _____

C. Excellent Business Experience _____

D. Advanced Graduate Study _____

E. Please add any other comments _____

_____

_____

_____

A tabulation of the results are shown in Table XXIII. Deans checked 118 questionnaires on these items.

TABLE XXIII

Activities Which Might Influence Deans To Raise Staff In Rank

Activity	Number times checked
A. Excellent Teaching	116
B. Excellent Publications	105
C. Excellent Business Experience	77
D. Advanced Graduate Study	94

Note: This table should be read as follows: Of the 118 questionnaires checked, 116 had Excellent Teaching as influential in raising staff in rank.

The results of the tabulations shown in Table XXIII were tested for reliability in Table XXIV. The Chi-Square test for items A, B, and C are highly significant. Such results could not be expected to appear by chance 3 times in 1000.

TABLE XXIV

Chi-Square Test Applied To Questions II, A, B, C, D

Activities Which Might Influence Deans To Raise Staff In Rank

	Activity			
	A	B	C	D
F O =	116	105	77	94
F O C =	115.5	104.5	76.5	93.5
F E =	59	59	59	59
F O C - F E =	56.5	45.5	17.5	34.5
$(F\ O\ C - F\ E)^2$ =	3192.25	2070.25	306.25	1190.25
$\frac{(F\ O\ C - F\ E)^2}{F\ E}$ =	54.10	35.08	5.19	20.17
Chi-Square =	54.10	35.08	5.19	20.17
P =	.001	.001	.05	.001

Note: This table should be read as follows: 116 of 118 respondents checking items A, B, C, and D checked item A. When the checking of item A was tested by the Chi-Square, the results were found to be highly significant.

Item C was found to be significant and such results could not have been found by checking at random 5 times in 100.

Deans were not checking at random. Excellent teaching, excellent publications, excellent business experience, and advanced graduate study will influence the Deans to advance staff in rank.

Activities Which Deans Wrote In Which Might Influence Them To Advance Staff In Rank

Question II-B. Check those items below which will influence you to raise an accounting teacher in rank.

E. Please add any other comments _____

_____

_____

The comments of the Deans written on the blank lines or in letters attached to the questionnaire are inserted in Table XXV.

TABLE XXV

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
1	Soon a Ph.D. plus a C.P.A. will be recognized as terminal and no other combination, I think.
2	This is an area along with music that is causing difficulty with rank system.
3	Promotion from Instructor to Assistant requires minimum M.A. and 3 years' satisfactory teaching; promotion to Associate--Doctorate or equivalent plus 5 years' experience; Professor Doctorate or equivalent plus 8 years' experience. It is to be noted that the regional accrediting agency for this area. the Southern Association of Colleges and Schools, permits the C.P.A. to be regarded as Doctoral equivalent if teaching in area.
5	Contribution to professional organizations.
8	College Service.
9	Counseling Students, University Service, Adherence to School Regulations, Community Service, Professional Growth, Consulting Work and General Responsibility. The above list of responsibilities in addition to the first four listed are presented as a statement of what is expected of a faculty member. They are the factors that are considered by the Personnel Committee as it reviews and attempts to evaluate the performance of individual faculty. Tangible evidence that measures a faculty member's performance on each responsibility is earnestly looked for and carefully considered
10	Participation in local accounting organizations; college committee work; and attendance at national meetings.

TABLE XXV (continued)

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
14	Rank depends upon basic academic qualifications, plus performance. Persons without doctorate must be unusual to be given higher ranks.
16	Master's plus C.P.A. is terminal but we prefer the doctorate.
17	Contributions in teaching and research; excellence in counseling--quidance activities. Faculty review embraces three major functions. First and probably foremost is the effectiveness of the individual in the teaching function. Second, the candidate is reviewed on the basis of his research and professional reputation. This embraces publications and activities on the national scale and special assignments. In the third place, we look at the general contribution of the faculty member in campus activities, with committees, and with student groups and with local community and university service.
20	These are general statements. There are many full professors with Bachelor's Degrees and C.P.A.; this will not hold true in the future.
22	Any of these will be weighed.
23	C.P.A. Certificate or excellent business experience would help but the degree is the more important factor.
24	Plus the Ph.D. or D.B.A.
27	It is difficult to give a Yes or No answer in that we have not raised a person to the Associate or Professoral without a Master's Degree and a C.P.A. Certificate.
28	Administrative service to the college and university.
30	Generally, we do not hire new people unless they have the doctorate or it appears they will have it within two years after they join our staff. We have some who have the Master's and C.P.A. but we are not adding any at this level. We do promote people who have been with us a very long time to the rank of Associate Professor even though they may not have a doctorate. This is done on the basis of service to the University.
31	Provided appropriate degree has been obtained.
32	All promotions in rank depend on graduate study, then on merit.
33	Advanced degrees such as M.B.A., D.B.A., or Ph.D.

TABLE XXV (continued)

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
36	Many people are in high ranks, i.e., Associate and full professor ship with a Master's Degree because of age and service and elevated to rank in order to get higher salaries and other priorities. It would be impossible for such people to attai these ranks now.
37	At our school, there is no strict relationship between academic rank and salary. We may pay an Associate Professor as much as we pay a Professor. My feeling is that men who teach upper accounting courses should have a Master's Degree in the field of accounting plus a C.P.A. Certificate and that these two items are more important than the doctorate.
38	General value to the University.
41	C.P.A. Certificate.
42	Research that is not published.
44	Until supply improves, M.B.A.--C.P.A. will undoubtedly still be terminal for undergraduate teachers.
48	We have ten permanent full-time faculty members--all are Ph.D.'s and all but one have the C.P.A. This person is Associate Professor; all others have higher ranks. We have not hired anyone at the Associate level or above in the last ten years without the doctorate.
53	Research and writing without publication in certain situations.
54	University service (general contribution of the individual to the improvement and development of the university). Community service to the extent that it improves the pro- fessional standing of the individual or contributes to the prestige of the university.
56	None of the four alone are adequate; together they would be ade- quate if combined with a favorable set of conditions--as to age--years at present rank, etc.
57	A teacher with M.A. and C.P.A. who secures a law degree or Ph.D. or D.B.A. will be advanced without a question. A case in point is our Tax Accounting man with M.B.A., C.P.A., and J.D
58	Student Advising and Public Service.
59	A C.P.A. Certificate shall be considered the equivalent of one year's training beyond the earned degree in business held by the individual. Eligibility for advanced grouping (cont.

TABLE XXV (continued)

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
59 (cont.)	(Higher rank) of persons who represent exceptions to the minimum shall be evaluated by the promotion committee set up to conform with the State College Board Rules and Regulations.
62	C.P.A. and M.B.A. combination must remain as terminal for certification reasons due to the shortage of Ph.D.'s in accounting. No educator contends it is the equivalent of a Ph.D., but will promote the M.B.A., C.P.A. to the Associate Professor level if he has proved himself.
63	Full Professorship open only to those with terminal degrees.
64	In the past we have had high rank people without doctorate, but would no longer hire or promote such faculty. All current tenure faculty, but one, and most non-tenure faculty have Ph.D.
65	If a person accomplished a truly definitive work in his area, we would promote him to full professor without the doctorate.
70	Unfortunately your use of the word "possible" has caused my answe to take just the opposite position from that which we follow as a matter of policy. We do recognize that accounting instructional requirements are leading toward the doctorate. Of our accounting staff of six, two C.P.A. Masters have been told that they may enjoy all the privileges of promotion and tenure because of ex post facto cases. Both are Associate Professors. One member has the doctorate, two are actively working toward it and the sixth has been told that he must have the doctorate. We use tenure as our controlling factor rather than rank. Our policy is to withhold tenure from any member who does not have the doctorate. However it is "possible" that we may relax the requirement in one or two highly exceptiona cases.
71	We grant tenure and positions above the Assistant Professor rank to individuals without the doctorate only in unusual circumstances. We reserve the right to make such an exception, but we use it very sparingly. Our belief is that the teaching and research problems at the university level in the general field of accounting are so complex that detailed involvement in current practice does little to help one understand what the future trends may be. We naturally expect our personnel to be thoroughly familiar with accounting principles and accounting conventions and with the conflicting arguments concerning these principles and conventions. However, we go much beyond this and expect our men to be familiar with areas in micro-economics (cont.)

TABLE XXV (continued)

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
71 (cont.)	and finance that merge into accounting, and we also expect our men to be in the leading group in terms of advancing concepts of information control systems and related approach I frankly do not see any trend in the picture which would lead us to change our present policy, which, briefly stated, is to insist on the doctorate as primary evidence of intellectual preparation for the teaching and research assignment expected at this school.
72	We promote on the basis of quality rather than degrees earned; yet, it is very rare for a non-Ph.D. to achieve Associate or Full Professor.
73	We are much more severe than I believe we should be and for that reason can interest few C.P.A.'s.
75	Consulting work of a professional, now routine nature, is considered helpful in individual staff development.
76	While the Ph.D. degree is looked upon with favor, "rank" and "advancement in rank" depends quite largely upon a man's accounting competency, good teaching, and his contribution to ACCOUNTING. Publications, in the latter respect, carry considerable weight.
80	I have the impression that the Ph.D. in accounting is replacing or supplementing the C.P.A. as the terminal degree for college teachers of accounting.
81	Very important is the general contribution a teacher makes toward the betterment of the department and the school, such as suggesting methods of improvement of curriculum, etc., availabjlity to speak to groups, to attend meetings and develop innovations in teaching. You should make distinction between undergraduate and graduate program. It probably will be five years or more, but definitely more accounting education will be required in the future to include a knowledge of E.D.P., a better understanding of Business Statistics, Operations Research, Economics, etc. Trend is definitely toward the doctorate. I feel C.P.A. plus Master's is preferable to Ph.D. without C.P.A.
82	Attainment of C.P.A. Certificate.
86	As accounting work is given within the general framework of the undergraduate departments of Business Administration and Economics, we would normally expect the person hired to be able to fit into several of the disciplines offered in the department. The individual therefore, would be judged in overall usefulness in the research and teaching program.

TABLE XXV (continued)

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
90	Our answers will differ from some schools. We have a heavy Ph.D. graduate program. Schools with a heavy undergraduate program naturally will have a different approach to answering your questions.
91	Consideration could be given to a combination of the items you have listed plus others we consider in every case.
92	Today we are insisting upon the doctorate for advancement through the various teaching ranks up to that of full professor. However, this is not a fast rule and modifications are made to suit particular circumstances. Clearly, no advancement would be likely for a person who did not possess at least a Master's Degree and a C.P.A. Certificate. I suspect we can look upon these as minimum requirements.
93	We would make no distinction between accounting and other fields in promotion--and degree plus teaching quality would be a basic requirement for all fields.
95	Very few of our teachers (other than department heads) achieve the full professorship, even if they would possess the Ph.D. and C.P.A. The extreme shortage of accounting teachers will help a number of teachers to achieve the rank of Associate Professor. There is no doubt that many schools prefer to hire Ph.D.'s (even if some can't teach); but they are going to have to settle for the M.B.A.--C.P.A. In fact, I wonder if there are enough M.B.A.--C.P.A.'s to go around.
99	Service to the University. Teachers must excel in two of the three criteria.
102	An accounting staff person must have the doctorate to be considered as a permanent member of our staff.
103	Your questionnaire seemed directed at an undergraduate degree program. Our program has changed since 1960 when we phased the undergraduate program to become a graduate school of business. We have one Professor who has a Master's Degree and C.P.A. but no doctorate. Field work would not count very heavily in attaining any academic rank.
104	Since 1953, we have not hired a permanent accounting staff person who did not have a Doctor's Degree. An exception was made in one case when a candidate had finished the course work for the doctorate and was well along on the dissertation. Two members of the staff possess Master's Degree and do not have the C.P.A. Certificate. One is an Assistant Professor and the other is Associate. (cont.)

TABLE XXV (continued)

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
104 (cont.)	Promotions are strictly on the basis of merit. This involves excellent teaching, research and writing.
105	We normally require a Ph.D. for a professor. However, we now have an excellent teacher with a Master's Degree and C.P.A. who is now an Associate Professor. He may someday be promoted to Professor. He is chairman of the Department.
110	Promotion would be based on teaching effectiveness and publications rather than on degrees.
112	We like the Ph.D., but let's face it--they can't be supplied for a long time if ever.
114	General attitude and cooperation.
115	Accounting Professors should be encouraged or required to pursue advanced study in accounting or related fields toward the Ph.D. degree.
116	The trend for all departments is to require a Ph.D. to be advanced to Full Professor. At the present we have one Master's and a C.P.A.
119	Must have M.B.A., C.P.A., or Ph.D.
120	Advancement in rank and for salary terminal degree; although, a doctorate is usually expected.
122	All would have some influence in order, 1, 2, 4, 3.
123	While all the above factors are important, ceilings will come from failure to advance in rank.
126	All above factors considered, but Master's and C.P.A. required for Assistant Professor and doctorate for ranks above. We are repidly moving toward requiring doctorate for all professional ranks.
131	Look at the "whole performance" record, including the above and other criteria, including service under present practice. No permanent staff member is hired unless he is in dissertation stage and shows promise of completion. Would not retain if doctorate was not completed. Because of the shortage of accountants with the Ph.D., I'm sure the trend is the opposite of what you quote. Let's be realistic!
133	Recommendation of Faculty Committee on promotion and tenure.
134	We do not separate accounting from other academic areas except to give considerable weight to C.P.A.

TABLE XXV (continued)

Additional Comments Written On Questionnaire By Deans

Questionnaire Number	Comments
136	Teaching and publications given greatest weight.
137	All of the above are considered in increase in rank. Rank is not automatic. Hours and degrees are essential.
140	We do not have any formal legislation that precludes promotion to full professor but he would be judged by his peers, most of whom would have the Ph.D.--C.P.A. combination.
141	All these factors are important. Associate Professor comes without tenure. Appointment to this rank is on trial. Appointment at this rank usually requires Ph.D. or D.B.A.
142	Teaching ability, professional growth, general education service, special departmental activities.
143	Doctor's Degree.

Table XXV shows diversity of opinions on the parts of deans relating items which will influence them to raise staff in rank.

Many believe the Doctoral Degree is coming to be the only terminal degree.

Others believe that there are not enough Doctoral Degrees to meet staff needs and that it will be a very long time before the Doctoral Degree can be the only terminal degree.

A few administrators indicate a belief that persons with Master's Degrees and the C.P.A. Certificate are better teachers than are the people holding Doctoral Degrees This is a minority view and would be difficult to prove. Also it probably contains a considerable element of bias.

The deans indicate many things will be influential in causing staff to be advanced in rank. Some schools will advance staff to top ranks and even to full professors in special cases without the Doctoral Degree. Many others will not advance people above the rank of Assistant Professor without a Doctoral Degree.

Interest Shown In Study As Shown By Question III.

Considerable interest in the results of this study are shown in Table XXVI; 82.81 per cent of the 128 useful responses desired to have a summary of the final results. The percentage was based on the useful responses and not on the number of questionnaires returned.

TABLE XXVI

Interest of Respondents in Results--Question III

		Percentage
Answered Yes	106	82.81
Answered No	14	10.94
Did Not Indicate	8	6.25
Total	128	Total 99.89

Note: This table should be read as follows: 82.81 per cent of the useful responses indicated an interest in this study by asking for copies of the results when the study was completed.

In addition to the 106 asking for the results, 25 additional ones have requested the results after the American Council on Education publicized the questionnaire in their report.

Part III Summary of Findings; Conclusions

A. Findings Relating to Ranks Obtainable By Staff Holding Bachelor's Degrees and C.P.A. Certificates.

1. Results show that 81.97 per cent of the Deans believed that persons with these qualifications could not achieve the rank of Associate Professor. These results were found to be highly reliable; the Deans were not checking at random.
2. Additional analysis showed 18.03 per cent of the administrators would not hire persons with these qualifications; also, 58.20 per cent of the schools would not promote people with the qualifications to rank above that of Instructor.
3. It is evident that persons hoping to advance very far in ranks in the college teaching professions in the field of accountancy need additional educational background above that of the Bachelor's Degree and the C.P.A. Certificate.

B. Findings Relating to Ranks Obtainable By Staff Holding a Master's Degree.

1. Results show that 73.01 per cent of the respondents believed that college or university teaching staff in the area of accounting had little opportunity to advance above the level of Assistant Professor, if the top level of their educational training is a Master's Degree. These results were found to be highly reliable when tested statistically.
2. Further analysis shows that 41.60 per cent of the staff with these qualifications could not expect to advance above the level of Instructor.
3. It seems clear that persons holding a Master's Degree as their top level educational training cannot expect to advance to top ranks in this area of teaching.

Findings Relating to Ranks Obtainable By Staff Holding Master's Degree and C.P.A. Certificate.

1. Results show that 76.86 per cent of the schools would permit persons having

a Master's Degree and C.P.A. Certificate to advance to the ranks of Associate Professor or Professor. These results were found to be highly reliable when tested statistically with the Chi-Square.

2. Further analysis shows that staff with this background would be limited to the rank of Assistant Professor at only 21.49 per cent of the schools.
3. Approximately 40 per cent of the schools would permit these people to advance to the rank of Full Professor. (See Table XVIII.)

D. Findings Relating to Ranks Obtainable By Staff Holding A Master's Degree Plus 45 Hours Toward The Doctoral.

1. Results show that 64.25 per cent of the schools would permit persons with these qualifications to advance to the rank of Associate Professor.

These results were not found to be statistically reliable. The writer believes that if he had a 100 per cent survey of schools offering accounting majors, the results would still be unreliable relating to this element of the study.

2. Approximately 9 per cent of the schools would permit staff with these qualifications to advance to the rank of Full Professor.
3. There is some evidence indicating that the majority of schools prefer accounting teaching staff with a Master's Degree plus the C.P.A. Certificate to staff with a Master's Degree plus 45 hours above the Master's Degree.
4. Findings show 4.96 per cent of the schools would not hire people with a mere Master's Degree plus the C.P.A. Certificate but 6.78 per cent of the schools would not hire persons with a mere Master's Degree plus 45 hours toward the Doctorate.

E. Findings Relating to Recognition Given For Work Experience With C.P.A. Firms.

1. At 64.96 per cent of the schools some recognition would be given for work experience with a C.P.A. firm.
2. There were many opinions on this item. Some schools would make an adjustment

in salary but not in rank for this experience. Some indicated they would give some recognition for this experience but not much. Other schools would give the recognition in the original hiring but not later.

F. Findings Relating to Recognition Given For Work Experience With Industrial Firms And Governmental Units.

1. At 63.25 per cent of the schools, some recognition would be given for work experience with industrial firms and governmental units.
2. Deans seem to give approximately as much recognition for work with industrial firms and governmental units as they give to work with C.P.A. firms.
3. Evidence seems to indicate not much recognition is given for work experience with C.P.A. firms, industrial or governmental units.

G. Findings Relating to Activities Which May Influence Deans to Raise Accounting Staff in Rank.

1. There is much evidence that many items influence Deans to raise accounting staff in rank; they usually will not raise a person in rank for a single item alone.
2. The most influential items which seem to influence a recommendation for change in rank are the following: excellent teaching, excellent publications, taking advanced graduate study and excellent business experience and in the preceding order.
3. Other items listed as being influential were:
   a. Contribution to professional organizations.
   b. Counseling students.
   c. College service.
   d. Participation in community affairs.
   e. Contribution to committees.
   f. Holding C.P.A. Certificate.
   g. Holding Doctoral Degree.
   h. General value to school.
   i. Research that is not published.
   j. Accomplishment of truly definitive work.
   k. Quality work.
   l. Consulting work in the field.
   m. Contribution to betterment of department, school, and curriculum.
   n. Availability to speak to groups, attend meetings, and develop innovations in teaching.
   o. General attitude and cooperation.
   p. Whole performance.

H. Findings Relating to Terminal Degrees.

1. There seems to be a lack of uniformity as to what constitutes terminal degrees for staff teaching accounting courses.

2. Evidence seems to point to the following practices:

   a. The North Central Association of Colleges and Secondary Schools does not recognize the Master's Degree and C.P.A. Certificate as a terminal degree. Only a Doctoral Degree is recognized as terminal with this Association.

   b. The Southern Association of Colleges and Secondary Schools recognize the Master's Degree plus the C.P.A. Certificate as a terminal degree.

   c. The American Association of Collegiate Schools of Business no longer recognize the Master's Degree plus the C.P.A. Certificate as terminal, although such recognition was given for these qualifications until recently.

   d. Many schools still recognize the Master's Degree and C.P.A. Certificate as a terminal degree.

   e. Many schools no longer recognize the Master's Degree and C.P.A. Certificate as a terminal degree.

   f. Schools having graduate programs are tending to recognize the Doctoral Degree as the only terminal degree.

I. Findings Relating to Interest in This Study.

1. The fact that responses were received from 90.0 per cent of the 143 questionnaires mailed indicates considerable interest.

2. The fact that 98.5 per cent of the responses were useable indicates considerable interest.

3. Considerable interest is shown by 81.5 per cent of the respondents asking to see the results of the study.

4. Twenty-five college administrators wrote asking to see the results of the study after the questionnaire used was publicized by the American Council on Education. Since these administrators did not receive the questionnaire, but did ask to see the results, this also indicated considerable interest.

5. There is evidence that college administrators feel a need for improved methods of determining ranks and advancement standards for college teaching personnel.

Recommendations

1. Some recognition should be given for the C.P.A. Certificate in ranking college professors because it is a professional license indicating proficiency in the field.
2. A suggested recognition is that more colleges make it possible for staff holding a Master's Degree and C.P.A. Certificate to advance to the rank of Associate Professor if the staff has demonstrated teaching excellence and has other qualifications other than course hours above the Master's. This would encourage more college professors to write the C.P.A. Examination.
3. More colleges should make it possible for staff to advance to the rank of Associat Professor at some intermediate step between the Master's Degree and Doctoral Degre such as: at 45 graduate hours above the Master's Degree. This, perhaps, would encourage more accounting staff to attempt to qualify for Doctoral Degrees.
4. The implementation of recommendations two and three should lead to better-qualifi accounting teachers if holding C.P.A. Certificates and taking advanced graduate study make for better accounting teaching. Deans seem to think they do.

   Also, the implementation of recommendations two and three should give relief to the shortage of accounting teachers by encouraging more to enter the profession and more to remain in the teaching profession.
5. With the interest displayed by administrators in this study, there is evidence that college and university administrators recognize a need for improved methods of determining ranks and advancement standards for college personnel.

   It is recommended that a somewhat similar study be made of methods of ranking and advancement standards of college and university personnel beyond the field of accounting.
6. The study proposed in recommendation five should be considered as a possible study for a federal grant.

7. State Boards of Accountancy over the nation should liberalize the experience requirements for college professors to qualify for the C.P.A. Certificate in order that more could have a desire to write the C.P.A. Examination.
8. Since all the states use the Uniform C.P.A. Examination, State Boards of Accountancy should be more liberal in giving reciprocity to college professors who hold certificates from other states.

BIBLIOGRAPHY

Kelley, Truman Lee, Fundamentals of Statistics, Cambridge, Massachusetts, Harvard University Press, 1947, pp. 320-321.

Croxton, Frederick E. and Cowden, Dudley J., Practical Business Statistics, Second Edition, Prentice-Hall, Incorporated, New York, 1953, p. 518.

Richmond, Samuel B., Statistical Analysis, Second Edition, The Ronald Press Company, New York, 1964, p. 577.

Blair, Morris Myers, Elementary Statistics, Henry Holt and Company, Incorporated, 1944, pp. 490-491.

REPORTS

American Council on Education, "Report on Questionnaires" (1785), Washington, D.C Massachusetts Avenue, September 27, 1965, p. 3.

APPENDIX I

Question 1-B

Chi-Square With Yates Correction

	Yes 9	No 4
F O	9	4
F O C	8.5	4.5
F E	6.5	6.5
F O C - F E	2	2
$(F O C - F E)^2$	4	4
$\frac{(F O C - F E)^2}{F E}$	.615	.615
Chi-Square	1.23	

The P value of this is .30 or this answer could have been arrived at 30 times in one 100 by checking at random. The answer appears to be unreliable.

Question I-C

	Yes 6	No 6
F O	6	6
F O C	6.5	5.5
F E	6	6
F O C - F E	.5	.5
$(F O C - F E)^2$	.25	.25
$\frac{(F O C - F E)^2}{6}$	.042	.042
Chi-Square	.084	
P value is .70		

This answer could have been arrived at 70 times in 100 by checking at random. The answer is unreliable.